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THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN THE ARIZONA TAX COURT

Taxpayer(s)

NO. TX 2012-000130

LAND HOLDINGS INVESTMENT
CO., LLC,

ANSWER

Plaintiff(s)

v.

GILA COUNTY, a political
Subdivision of the State of Arizona,
Defendant

Defendant, Gila County, answers Plaintiff's Complaint and Notice of
Property Tax Appeal as follows:

I.

As to the averments contained in paragraphs 1, 2, 3, and 5 of Plaintiff's
Complaint, Defendant admits.

II.

As to the averments contained in paragraph 4 of Plaintiff's Complaint, Defendant is unaware that the property is commonly known as Wood Canyon Ranch Grazing Land and therefore denies the same. The Defendant admits the remaining averments contained in Paragraph 4 of the Plaintiff's Complaint.

III.

As to the averments contained in paragraphs 6, 7, 8, and 10 of Plaintiff's Complaint, Defendant denies.

IV.

As to the averments contained in paragraph 9 of Plaintiff's Complaint, Defendant admits that all taxes levied and assessed in years prior to tax year 2012 against the property have been paid. 2012 taxes have not been paid but are not delinquent and will not become delinquent unless they are not paid prior to the end of 2012.

V.

As to the averments contained in paragraph 11 of Plaintiff's Complaint, Defendant admits that the Defendant would be entitled under A.R.S. § 42-

16214(A) to recover interest on any judgment for taxes overpaid, but Defendant denies any of Plaintiff's taxes were overpaid.

VI.

As an affirmative defense, because the Plaintiff or the Plaintiff's agent failed to file a completed agricultural use application form with the county assessor as prescribed in A.R.S. § 42-12153(B), the Defendant was prohibited from classifying the property, on notice of valuation, as being used for agricultural purposes.

Wherefore, Defendant asks the Court to deny Plaintiff's requested relief and render Judgment that the classification, full cash values, and limited property values of the Subject Property for tax year 2013 were proper.

DATED this _____ day of December, 2012.

Daisy Flores
Gila County Attorney
By:

Bryan B. Chambers
Chief Deputy County Attorney

ORIGINAL of the foregoing Answer
Filed by Mailing this ____ day of
December ____, 2012 to

Michael K Jeanes
Clerk of the Court-Arizona Tax Court
125 W Washington
Phoenix, AZ 85003-2243

Copies of the foregoing mailed
this ____ day of February, 2012 to:

James R. Nearhood
Miranda K. Lumar
NEARHOOD LAW OFFICES, PLC
7537 East McDonald Drive
Scottsdale, Arizona 85250-6062

Dale C. Hom, Gila County Assessor
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